



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

September 1, 2009

## MEMORANDUM

**To:** Representative Zepnick

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263  
Mark D. Knukel, Sr. Legislative Attorney, (608) 266-0131

**Subject:** Technical Memorandum to **2009 AB 290** (LRB-2335/2) by **DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact us.

## **MEMORANDUM**

June 15, 2009

**TO:** Mark Kunkel  
Joseph Kreye  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Assembly Bill 290 (LRB 2335/2) – Licensing Tax Preparers, Prohibiting RALs

The Department has the following concerns related to the bill:

The penalty for an individual who is not licensed and who makes a refund anticipation loan (RAL) is less than the penalty for a licensed preparer who makes a RAL. Is this the intent? Since the bill does not include a penalty for failure to obtain a license, this seems to discourage preparers from following the rules and obtaining a license.

Should a penalty be provided for tax preparers who do not obtain a license?

If you have any questions regarding this technical memorandum, please contact Brad Caruth at 608-261-8984 or [Bradley.Caruth@revenue.wi.gov](mailto:Bradley.Caruth@revenue.wi.gov).

cc: Representative Zepnick